

S.I. 17 of 1984

CUSTOMS TARIFF (CONSOLIDATION) ACT 1973

(1973 No. 6)

Customs Tariff (Import Prohibition) (No. 2) Order 1984

Commencement : 1st April 1984

In exercise of the powers conferred upon me by section 7 of the Customs Tariff (Consolidation) Act 1983 and of all other powers enabling me in that behalf, I, Major-General Muhammadu Buhari, Head of the Federal Military Government, Commander-in-Chief of the Armed Forces of the Federation, hereby make the following Order :—

1.—(1) From the commencement of this Order, importation of all goods of any kind into Nigeria (with the exception of all goods under absolute prohibition) shall be subject to Import Licence.

Goods to be
imported
under import
licence.

(2) The provisions of subsection (1) of this section shall have effect with respect to goods mentioned in Schedule 3 Part II to the Finance Act 1981 (which relates to goods that could be imported subject to prescribed conditions) as amended by the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1983 and as further amended by the Economic Stabilisation (Temporary Provisions) Import Prohibition (Amendment) Order 1983 and the Economic Stabilisation (Temporary Provisions) (Import Prohibition) Order 1984.

(3) Notwithstanding the prohibition of goods affected by subsection (1) of this section, goods which before the commencement of this Order could be imported under Open General Licence, may be allowed if :—

(a) where imported by sea—

(i) the relevant bill of lading shows that the goods had been shipped before the 1st of April 1984 ;

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 15th March 1984, and the carrying vessel arrives in Nigeria territorial waters on or before 29th June 1984 ;
or

(b) where imported by air—

(i) the relevant air way bill is dated 1st April 1984 ; or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st April 1984 ; and the carrying aircraft arrives in Nigeria on or before 30th April 1984 ; or

(c) where imported by land :—

(i) the relevant bill of lading shows that the goods had been transported before 1st April 1984 ; or

(ii) the importation is covered by established irrevocable letter of credit opened in Nigeria before 1st April 1984; and the goods arrive at Customs boarder on or before 29th June 1984.

Additional
duty on
certain goods.

2. Goods to which subsection (2) of section 2 of the Economic Stabilisation (Temporary Provisions) (Customs Duties) Order 1984 applies and which immediately before the commencement of that Order, were—

(a) either imported free of duty or attracting duty of less than 100%, shall attract additional duty of 5%; or

(b) attracting duty of 100% or more, shall attract additional duty of 10%.

Amendment
of Schedule 1
to the
Finance Act
1981.

3. Part II of Schedule 1 to the Finance Act 1981 (which deals with goods absolutely prohibited) is hereby amended as follows :—

Delete Item 66 thereof and insert the following new Items, that is—

“67. Champagne.

68. Gaming machines.

69. Components of the above goods imported, unassembled or dis-assembled”.

Citation and
commence-
ment.

4. This Order may be cited as the Customs Tariff (Import Prohibition) (No. 2) Order 1984 and shall be deemed to have come into operation on 1st April 1984.

MADE at Lagos this 9th day of May 1984.

MAJOR-GENERAL M. BUHARI,
Head of the Federal Military Government,
Commander-in-Chief of the Armed Forces,
Federal Republic of Nigeria

EXPLANATORY NOTE

(This note does not form part of this Order but is intended to explain its effect)

The Order, amongst other things, restricts the importation of all kinds of goods (except those absolutely prohibited from being imported) into the country except under import licence and re-emphasises that champagne and gaming machines are under absolute prohibition.